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PREPARED BY: Doug Gibbs  
DATE PREPARED: March 08, 2011  
PHONE: 402-471-0051

# LB 252

Revision: 00

## FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(\$885,000)		(\$1,020,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		(\$885,000)		(\$1,020,000)

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 252 amends Nebraska Revised Statutes Section 77-2703 to exempt admissions to indoor tanning services from the definition of gross receipts for sales tax purposes.

The bill has an operative date of July 1, 2011 and contains the emergency clause.

The Department of Revenue estimates the following fiscal impact to the General Fund as a result of LB 252:

FY2011-12:	(\$ 885,000)
FY2012-13:	(\$1,020,000)
FY2013-14:	(\$1,087,000)
FY2014-15:	(\$1,183,000)

Costs to administer are expected to be minimal.

There is no basis to disagree with the Department of Revenue's estimate of fiscal impact.

### DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	3/9/11	PHONE	471-2526
COMMENTS					
DEPT. OF REVENUE – No basis upon which to disagree with the agency analysis.					

